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January 15, 2004

**MAIL STOP PATENT APPLICATION**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450



Re: Application of Hiroshi USUI and Takayuki KAGAMI  
INDEXABLE INSERT AND CUTTING TOOL  
Assignee: NGK SPARK PLUG CO., LTD.  
Our Ref. Q79320

Dear Sir:

Attached hereto is the application identified above comprising thirty-three (33) sheets of the specification, including the claims and abstract, and four (4) sheets of drawings, a copy of the executed Assignment and PTO 1595 form, and a copy of the executed Declaration and Power of Attorney. **Also enclosed is an Information Disclosure Statement and PTO/SB/08 A & B (modified).**

The Government filing fee is calculated as follows:

Total claims	<u>8</u>	- 20	=	<u>          </u>	x	\$18.00	=	<u>          </u>	\$0.00
Independent claims	<u>1</u>	- 3	=	<u>          </u>	x	\$86.00	=	<u>          </u>	\$0.00
Base Fee									\$770.00
<b>TOTAL FILING FEE</b>									<b>\$770.00</b>
Recordation of Assignment									\$40.00
<b>TOTAL FEE</b>									<b>\$810.00</b>

Checks for the statutory filing fee of \$770.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.



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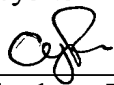
Priority/Benefit is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
<b>JAPAN</b>	<b>2003-008908</b>	<b>January 16, 2003</b>

The priority document is enclosed herewith.

Respectfully submitted,  
SUGHRUE MION, PLLC

Attorneys for Applicant

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